

105TH CONGRESS  
1ST SESSION

# H. R. 1743

To amend the Internal Revenue Code of 1986 to repeal the limitations on medical savings accounts relating to the number of accounts and number of employees of an employer, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1997

Mr. SALMON (for himself, Mr. BOEHNER, Mr. HASTERT, Mr. STUMP, Mr. NORWOOD, Mr. GOSS, Mrs. KELLY, Mr. WICKER, Mr. FOLEY, Mr. COBURN, Mr. BARTLETT of Maryland, Mr. CANNON, Mr. DOOLITTLE, Mr. MANZULLO, Mr. HOSTETTLER, Mr. LARGENT, Mr. BURTON of Indiana, Mr. KOLBE, Mr. CAMPBELL, Mr. PAUL, Mr. McCRERY, Mr. SESSIONS, Mr. COOKSEY, Mr. BUNNING of Kentucky, Mr. BRADY, Mr. SHADEGG, Mr. ROYCE, Mr. BALLENGER, Mr. PAPPAS, Mr. ROHRABACHER, Mr. HILLEARY, Mr. NUSSLE, Mr. HAYWORTH, Mr. MCINTOSH, Mr. SMITH of New Jersey, Mr. CHABOT, Mr. ENSIGN, Mr. HUTCHINSON, Mr. HOEKSTRA, Mr. TALENT, Mr. CUNNINGHAM, Mr. SENSENBRENNER, Mr. BOB SCHAFER, Mr. WHITE, Mr. SAM JOHNSON of Texas, Mr. GRAHAM, Mr. EVERETT, Mr. SCARBOROUGH, Mr. CRAPO, Mr. METCALF, Mr. McKEON, Mr. NEUMANN, Mr. SKEEN, Mr. SOUDER, and Mr. COMBEST) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the limitations on medical savings accounts relating to the number of accounts and number of employees of an employer, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REPEAL OF CERTAIN LIMITATIONS ON MEDI-**  
2 **CAL SAVINGS ACCOUNTS.**

3 (a) NUMBER OF TAXPAYERS HAVING MSAs.—Sec-  
4 tion 220 of the Internal Revenue Code of 1986 is amended  
5 by striking subsections (i) and (j).

6 (b) SIZE OF EMPLOYER.—Subsection (c) of section  
7 220 of such Code is amended—

8 (1) in subclause (I) of paragraph (1)(A)(iii), by  
9 striking “and such employer is a small employer”,

10 (2) in paragraph (1), by striking subparagraphs  
11 (C) and (D), and

12 (3) by striking paragraph (4) and redesignating  
13 paragraph (5) as paragraph (4).

14 (c) EFFECTIVE DATE.—The amendments made by  
15 subsections (a) and (b) shall take effect as if included in  
16 the amendment made by section 301 of the Health Insur-  
17 ance Portability and Accountability Act of 1996.

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